

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 373/Del/2026 : Asstt. Year: 2014-15

Narender Singh Malik, Mokhra Meham, Rohtak, Haryana-124001 (APPELLANT)	Vs	Income Tax Officer, Ward -3, Rohtak, Haryana (RESPONDENT)
PAN No. ATYPM1686P		

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 11.02.2026

Date of Pronouncement: 11.02.2026

ORDER

This assessee's appeal for Assessment Year 2014-15 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1072972601(1) dated 06.02.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It next transpires during the course of hearing with the able assistance coming from the Revenue side that all what the learned CIT(A)/NFAC has done is to exercise his "remand" jurisdiction as per the newly introduced provision u/s 250(1)(a) of the Act r.w. proviso thereto; inserted by the legislature vide Finance Act, 2024 w.e.f. 01.10.2024 in the Act despite the fact

that this is the second round of proceedings involving yet another assessment framed u/s 144 of the Act.

4. That being the case, I find no reason to interfere with the learned CIT(A)/NFAC well thought remand directions and decline the assessee's instant appeal against the same in very terms. It is made clear before parting that the assessee shall indeed be at liberty to raise all his factual and legal grounds before the assessing authority in consequential proceedings which shall be considered as per law.

5. This assessee's appeal is dismissed.

Order Pronounced in the Open Court on 11/02/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 23/02/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR